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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	49	36	85	113	198
10	ATTENDING PUPILS (OCTOBER 2011)	50	29	79	116	195
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	49.5	32.5	82.0 ( 42%)	114.5 ( 58%)	196.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	2.9 (17:1)	2.0 (16:1)	7.6 (15:1)	=	12.5	/	15.0	=	.83	X	741,382	=	258,446	356,901
B.	GUIDANCE	0.2 (315:1)	0.1 (315:1)	0.5 (225:1)	=	0.8	/	1.0	=	.80	X	44,522	=	14,960	20,658
C.	LIBRARIANS	0.1 (720:1)	0.0 (720:1)	0.2 (720:1)	=	0.3	/	0.0	=	.30	X	0	=	4,065	5,614
D.	HEALTH	0.1 (720:1)	0.0 (720:1)	0.2 (720:1)	=	0.3	/	0.0	=	.30	X	0	=	5,224	7,213
E.	EDUCATION TECHS	0.6 (090:1)	0.4 (090:1)	0.5 (225:1)	=	1.5	/	3.9	=	.38	X	77,841	=	12,424	17,156
F.	LIBRARY TECHS	0.1 (450:1)	0.1 (450:1)	0.3 (450:1)	=	0.5	/	0.0	=	.50	X	0	=	3,006	4,150
G.	CLERICAL	0.3 (180:1)	0.2 (180:1)	0.6 (180:1)	=	1.1	/	2.5	=	.44	X	81,084	=	14,984	20,693
H.	SCHOOL ADMIN.	0.2 (275:1)	0.1 (275:1)	0.4 (284:1)	=	0.7	/	2.0	=	.35	X	139,058	=	20,441	28,229

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		3,034	4,237
B.	Supplies and Equipment	346	478		28,372	54,731
C.	Professional Development	59	59		4,838	6,756
D.	Instructional Leadership Support	24	24		1,968	2,748
E.	Co- and Extra-Curricular Student	34	114		2,788	13,053
F.	System Administration/Support	220	220		18,040	25,190
G.	Operations & Maintenance	1,013	1,204		83,066	137,858

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	53,712	74,173
B.	Education & Library Technicians	36.00%	5,555	7,670
C.	Clerical	29.00%	4,345	6,001
D.	School Administrators	14.00%	2,862	3,952

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-53,853	-74,376
16	Adjustment for Title I Revenues	-77,747	-107,365

17	TOTALS	410,529	615,241
18	E.P.S. RATES	5,006	5,373

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	95.0	51.0	146.0		
	OCTOBER 2009	92.0	42.0	134.0		
	APRIL 2010	93.0	44.0	137.0		
	OCTOBER 2010	85.0	39.0	124.0		
	APRIL 2011	85.0	37.0	122.0		
	OCTOBER 2011	80.0	42.0	122.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	82.5 +	5.83	X	5,006.00	= 442,179.98
	9-12 PUPILS	39.5 +	3.00	X	5,373.00	= 228,352.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,373.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,006.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,373.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6250	51.6	X .15	X	5,006.00	= 38,746.44
	9-12 DISADVANTAGED @ .6250	24.7	X .15	X	5,373.00	= 19,906.97
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,006.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,373.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	82.5		X	43.00	= 3,547.50
	9-12 STUDENT ASSESSMENT	39.5		X	43.00	= 1,698.50
	K-8 TECHNOLOGY RESOURCES	82.5		X	98.00	= 8,085.00
	9-12 TECHNOLOGY RESOURCES	39.5		X	296.00	= 11,692.00
	K-2 PUPILS	26.0	X .10	X	5,006.00	= 13,015.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 28,462.28
	OPERATING ALLOCATION					795,686.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					771,816.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					771,816.16

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					250,447.95
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					88,734.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					339,182.03
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,110,998.19

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - EASTPORT				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - EASTPORT				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - EASTPORT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,110,998.19

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
EASTPORT	122.0	100.00%	1,110,998.19		0.00		1,110,998.19		
TOTAL	122.0						1,110,998.19		
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			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
EASTPORT			130,350,000	7.800	1,016,730.00		1,110,998.19	1,016,730.00	100.00% 7.80M
TOTAL			130,350,000		1,016,730.00		1,110,998.19	1,016,730.00	100.00% 7.80M
							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,110,998.19	1,016,730.00	94,268.19
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						1,110,998.19	1,016,730.00	94,268.19
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
59D	BUS REFURBISHING ADJUSTMENT								0.00
59E	LESS MAINECARE SEED - PRIVATE								0.00
59E	LESS MAINECARE SEED - PUBLIC								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								94,268.19
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):						LOCAL SHARE % =	91.52%	STATE SHARE % = 8.48%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):						LOCAL SHARE % =	91.52%	STATE SHARE % = 8.48%
63	FYI: 100% E.P.S. TOTAL ALLOCATION						1,134,868.80		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	7,855.68	9,050.55	0.00	0.00
August	7,855.68	9,050.55	0.00	0.00
September	7,855.68	9,050.55	0.00	0.00
October	7,855.68	9,050.56	0.00	0.00
November	7,855.68	9,050.56	0.00	0.00
December	7,855.68	9,050.56	0.00	0.00
January	7,855.68	9,050.56	0.00	0.00
February	7,855.68	9,050.56	0.00	0.00
March	7,855.68	0.00	0.00	0.00
April	7,855.68	0.00	0.00	0.00
May	7,855.68	0.00	0.00	0.00
June	7,855.71	0.00	0.00	0.00
Total	94,268.19	72,404.45	0.00	0.00